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CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC. Baton Rouge, Louisiana Annual Financial Report

As of and for the Year Ended December 31, 2009

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8/25/10

DONALD C. De VILLE

Certified Public Accountant 7829 Bluebonnet Boulevard Baton Rouge, Louisiana 70810

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INDEPENDENT AUDITOR'S REPORT

June 23, 2010

Members of the Board of Directors Capital Area Family Violence Interventions Center, Inc. Baton Rouge, Louisiana

I have audited the accompanying Statement of Financial Position of Capital Area Family Violence Interventions Center, Inc. (a non-profit organization) as of December 31, 2009 and the related Statements of Activities, Functional Expenses and Cash Flows for the year then ended. The financial statements are the responsibility of Capital Area Family Violence Interventions Center, Inc.'s management. My responsibility is to express an opinion of these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the financial statement referred to above present fairly, in all material respects, the financial position of Capital Area Family Violence Interventions Center, Inc. as of December 31, 2009, and the changes in net assets and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued my report dated June 23, 2010, on my consideration of Capital Area Family Violence Interventions Center, Inc.'s internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of my audit.

My audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedule of expenses by source on page 16 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

MmDC. Dwille

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC. STATEMENT OF FINANCIAL POSITION DECEMBER 31,2009

		Temporarily	
	Unrestricted	Restricted	Total
ASSETS:			
Cash ·	\$30,396	\$56,156	\$86,552
Investments:			
Certificate of Deposits	104,083	0	\$104,083
Baton Rouge Area Foundation Investments	17,790	0	17,790
Receivables:			
Accounts	50	0	50
Employee	1,545	0	1,545
Grants and Contracts	156,863	0	156,863
Prepaid Expenses	18,840	0	18,840
Fixed Assets, net	477,564	0	477,564
Total Assets	807,131	56,156	863,287
LIABILITES AND NET ASSETS: LIABILITIES:			
Accounts Payable	\$25,680	\$0	\$25,680
Accounts Fayable Accrued Employee Expenses	7,369	0	7,369
Accrued PTO Payable	61,879	0	61,879
Accrued Wages Payable	41,970	Ö	41,970
Total Liabilities	136,898	0	136,898
NET ASSETS			
Unrestricted	670,233	0	670,233
Temporarily Restricted	0	56,156	56,156
Total Net Assets	670,233	56,156	726,389
TOTAL LIABILITES AND NET ASSETS	807,131	56,156	863,287

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC. STATEMENT OF ACTIVITIES YEAR ENDED DECEMBER 31, 2009

	UNRESTRICTED	TEMPORARILY RESTRICTED	TOTAL
Revenues, gains and other support:			
Support from the Public:			
Foundations and Trust	\$171,068	\$32,719	\$203,787
Public Donations	121,839	0	121,839
Capital Area United Way	193,139	0	193,139
Grants and Contracts:	1,086,951	13,437	1,100,388
Special Events	130,095	0	130,095
Investment Income:	4,680	0	4,680
Other Income	5,898	0	5,898
Net Assets Released from Restrictions	21,089	(21,089)	0
Total Revenue, Gains and Other Support	1,734,759	25,067	1,759,826
EXPENSES:			
Program Services:			
Education	138,578	0	138,578
Legal	403,010	0	403,010
Nonresidential	335,288	0	335,288
Residential	572,963	0	572,963
Total Program Services	1,449,839	0	1,449,839
Supporting Services:			
General Operations	220,044	0	220,044
Fund Development	101,302	0	101,302
Total Supporting Services	321,346	0	321,346
Total Expenses	1,771,185	0	1,771,185
Increase (Decrease) in Net Assets	(36,426)	25,067	(11,359)
NET ASSETS AT BEGINNING OF YEAR	706,659	31,089	737,748
NET ASSETS AT END OF YEAR	670,233	56,156	726,389

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED DECEMBER 31, 2009

		PROGR	AM SERVI	CES	SUPPORTING SE	RVICES	
			NON-		MANAGEMENT AND	FUND-	
	EDUCATION	<u>LEGAL</u>	RESIDENTIAL	RESIDENTIAL	GENERAL	RAISING	TOTAL
Salaries	\$97,206	\$227,396	\$222,443	\$337,486	\$93,830	\$59,919	\$1,038,280
Contract Employee	356	64,461	814	1,235	16,454	219	83,539
Employee Benefits	12,621	29,525	28,884	43,821	12,184	7,781	134,816
Payroll Taxes	9,344	21,857	21,381	32,439	9,019	5,760	99,800
Supplies	1,578	4,053	3,611	42,288	1,523	973	54,026
Professional	32	31	31	31	8,254	0	8,379
Dues & Membership	136	1,381	175	426	1,975	213	4,306
Insurance	2,565	6,001	5,871	8,907	2,476	1,581	27,401
Postage	258	846	590	895	249	762	3,600
Occupancy	2,773	24,840	19,665	67,305	2,677	1,709	118,969
Telephone	2,039	3,478	11,546	4,793	3,452	813	26,121
Equipment Expense	3,313	8,317	7,946	15,705	3,198	2,042	40,521
Financial Assistance	0	371	3,994	10,140	0	0	14,505
Bank Charges	0	0	0	0	2,512	2,104	4,616
Training & Develop	1,533	1,841	1,800	2,732	1,976	485	10,367
Staff Cost	1,991	1,556	5,836	4,760	2,607	1,247	17,997
Fund Raising	0	0	0	0	0	15,694	15,694
Agency Events	2,833	0	701	0	0	0	3,534
Bad Debts	0	0	0	0	7,000	0	7,000
Miscellaneous	0	7,056	0	0	247	. 0	7,303
Investment Expense	0	0	0	0	238	0	238
Depreciation	0	0	0	0	50,173	0	50,173
Total Expenses	138,578	403,010	335,288	572,963	220,044	101,302	1,771,185

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC. STATEMENT OF CASH FLOWS YEAR ENDED DECEMBER 31, 2009

CASH FLOWS FROM OPERATING ACTIVITES:	(#44.0CO)
Changes in net assets	(\$11,359)
Adjustment to reconcile increases in net assets to net assets provided by operating activities Depreciation	e s: 50,173
(Increases) decreases in operating assets:	
Accounts receivable	200
Program service and grants receivables	54,531
Prepaid expenses	990
Increases (decreases) in operating liabilities:	
Accounts payable	25,680
Accrued employee expense payable	524
Accrued vacations payable	2,947
Accrued Wages payable	(552)
Net Cash Provided by Operating Activities	123,134
Cash Flows From Investing Activities:	
Increase in Investments	(4,399)
Purchase of property, plant and equipment	(35,827)
Net Cash Provided (used) By Investing Activities	(40,226)
Cash Flow From Financing Activities:	
Proceeds from Line of Credit	120,079
Payment on Line of Credit	(120,079)
Net Cash Provided (Used) By Financing Activities	0
Net Increase (Decrease) in Cash	82,908
Cash and cash equivalents at beginning of year	3,644
Cash and cash equivalents at end of year	86,552
Ournlamental Data	
Supplemental Data Interest Expense	1,078
See accompanying notes.	

NOTE 1 - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Organization

The Capital Area Family Violence Interventions Center, Inc. (Organization) is a Louisiana voluntary health non-profit agency, incorporated in 1984 to administer programs to assist battered women in the greater Baton Rouge Area. Such programs include 24 hour hotline, counseling, advocacy, education, training, legal and temporary emergency shelter. The Organization is supported primarily through donor contributions, grants and contract, and the Capital Area United Way.

Basis of Presentation

The financial statements of the Organization have been prepared on the accrual basis. The Organization reports information regarding its financial position ad activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Currently the Organization has no temporarily or permanently restricted net assets.

Revenue Recognition

Contributions and grants received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence or nature of any donor restrictions.

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions and grants are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. Contributions and grants received with donor-imposed restrictions that are met in the same year in which the contributions or grants are received are classified as unrestricted contributions and grants.

The Organization uses the allowance method to determine uncollectible unconditional promises receivable. The allowance is based on prior years' experience and management's analysis of specific promises made. There were no allowances for uncollectible because the receivables consist of grants and contracts receivable.

Cash and Cash Equivalents

For the purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Prepaid

Insurance and similar services which extend benefit over more than one accounting period have been recorded as prepaid.

Property and Equipment

It is the Organization's policy to capitalize property and equipment over \$500. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property and equipment are depreciated using the straight-line method.

Income Tax Status

The Organization is exempt from Federal Income Taxes under Section 501 (c) (3) of the Internal Revenue Code. In addition, the Organization has been classified as an entity that is not a private foundation within the meaning of Section 509 (a) and qualivies for deductible contributions as provided in Section 170(b)(1)(A)(vi). Accordingly, no provision has been made for income taxes in the financial statements.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

FUNCTIONAL ALLOCATION OF EXPENSES

The cost of providing the various program and activities has been summarized on a functional basis in the statement of activities. Accordingly, certain cost have been allocated amount the programs and supporting services benefited.

NOTE 2 - CONCENTRATION OF CREDIT RISK FOR CASH HELD IN BANK

The Organization maintains a three bank accounts at two financial institutions. The Organization's book balance as of December 31, 2009 was \$86,552. Cash in these institutions were maintained in a demand accounts. The \$98,801 bank balances were insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The \$104,083 Certificate of Deposit in investments was also covered by the FDIC.

NOTE 3 – INVESTMENTS

At December 31, 2009, the Organization's investments were as follows:

	<u>Market</u>	<u>Cost</u>
Certificate of Depostis		
365 Day Certificate of Deposit	\$104,083	\$104,083

Baton Rouge Area Foundation

In order to assure the perpetual operations of the Organization and the Continuation of its goals the Organization established a board designated Investment fund with the Baton Rouge Area Foundation. The activity of the Fund is as follow for the year:

Balance, beginning of year	\$16,238
Net Gains (losses) on Investments	1,539
Income on Investments	251
Administrative fees and expenses	(238)
Balance, end of year	17,790

NOTE 4 – GRANT RECEIVABLES

The Organization's grants receivable at year end consist of the following:

Children Trust Fund	\$5,462
Crime Victims Act	29,179
Department of Labor	1,745
Emergency Shelter Grant Program	26,073
LA Coalition Against Domestic Violence	2,684
Office of Women Programs	79,448
Violence Against Women Act	12,272
Total	156,863
	=====

NOTE 5 - FIXED ASSETS

A summary of fixed assets follows:

Land	\$45,000
Equipment Cost	283,769
Buildings	747,832
Accumulated Depreciation	(599,037)
Book Value	477,564

NOTE 6 – LINE OF CREDIT

The Organization has a commercial line of credit of \$100,000 secured by the \$100,000 Certificate of Deposit. At December 31, 2009, there were no loans outstanding.

NOTE 7 - COMPENSATED ABSENCES

At year-end the Organization's accumulated paid time off (PTO) totaled \$61,000.

NOTE 8 - RELATED PARTY TRANSACTIONS

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member.

NOTE 9 – <u>RESTRICTED NET ASSETS</u>

Temporarily Restricted net assets at year end consist of:

FEMA \$13,437 for fence

United Way-Gustav 10,000 for fence Wilson Foundation 22,719 for prison program

Pennington Foundation 10,000 for financial assistance

Total 56,156

NOTE 10 – <u>403 (b) THRIFT PLAN</u>

The Organization provides a 403 (b) Thrift Plan to employees completing 12 months of service of 1,000 hours. The employee can make voluntary contributions from their pretax salary. The employer makes contributions up to 6% of the employee's compensation. During the year, the Organization contributed \$51,761 to the Plan.

NOTE 11 - CONCENTRATIONS

The Organization receives 62% of its revenue from state government grants and contracts and 11% from the Capital Area United Way.

NOTE 12 - ECONOMIC DEPENDENCY

The Organization receives the majority of its funds provided through government grants and contracts. If significant budget cuts are made at the federal/state level the amount of funds the Organization receives could be reduced significantly and have an impact on its operations. Management is aware of budget cuts and is making the necessary reductions in expenses and exploring additional funding sources that hopefully not adversely affect the amount of funds the Organization will receive in the next fiscal year.

NOTE 13 - RISK MANAGEMENT

The Organization is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Organization has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. No claims were made during the year.

NOTE 14 - CONTINGENCIES

The Organization receives a portion of its revenues from governmental grants and contracts, all of which are subject to audit by the governments. The ultimate determination of amounts received under these programs generally is based upon allowable cost reported to and are subject to audit by the government. Until such audits, if any, there exists a contingency to refund any amount received in excess of allowable cost. Management is of the opinion that no material liability will result from such audits.

NOTE 15 – SUBSEQUENT EVENTS

The Organization did not have any subsequent events through June 23, 2010, which is the date the financial statements were available to be issued for events requiring recording or disclosure in the financial statements for the year ended December 31, 2009.

SUPPLEMENTAL INFORMATION

CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC SCHEDULE OF EXPENSES BY SOURCE December 31, 2009

	,		į						PUBLIC	:				;	
	Ascension Parish	n BASF	City Parish	CVA	DSS	FUND- ENTERY RAISING	FUND- RAISING	OWP	ATIONS	Way	IOLTA	ESPG	FEMA	All Others	TOTAL
							;					•			000
Salanes	\$12,495	\$12,912	\$12,495 \$12,912 \$215,812 \$68,261	\$68,261	\$304,167	\$22,074	\$4,461	\$172,495	\$27,311	\$38,920	\$32,341	Q#	Ç,	\$67,031	\$1,038,280
Contract Employees	0	0	0	0	2,014	0	25,240	3,870	8,043	34,372	0	0	0	0	73,539
Employee Benefits	801	831	10,434	3,951	35,109	572	4,812	24,500	5,993	35,008	3,014	0	0	9,791	134,816
Payroll Taxes	1,428	1,361	23,774	6,864	32,183	2,354	510	19,329	-2,741	11,268	3,470	0	0	O	99,800
Supplies	0	0	0	234	589	0	5,429	2,018	1,228	9,544	0	0	19,502	15,482	54,026
Professional	0	0	0	0	0	o	0	0	4,432	3,947	0	0	0	0	8,379
Dues & Membership	175	0	0	0	0	0	330	0	3,746	55	0	0	0	0	4,306
Insurance	0	0	0	0	0	0	6,140	0	4,987	0	0	3,391	0	12,883	27,401
Postage	0	0	0	0	0	0	582	0	2,900	0	0	0	0	118	3,600
Occupancy	3,950	3,526	0	0	27,190	0	14,219	22,821	21,825	25	0	20,073	0	5,340	118,969
Telephone	838	922	0	0	0	0	4,141	11,229	7,204	0	0	0	0	1,787	26,121
Equipment Expense	0	0	0	0	0	0	11,982	6,801	31,738	0	0	0	0	0	50,521
Financial Assistance	0	0	0	0	0	0	149	0	4,329	0	0	1,405	200	8,122	14,505
Bank Charges	0	0	0	0	0	0	1,381	155	1,678	0	0	0	0	1,402	4,616
Training & Develop	21	0	0	0	0	0	574	0	8,036	0	0	0	0	1,736	10,367
Staff Cost	171	448	0	229	0	0	460	0	14,710	0	0	0	0	1,979	17,997
Fund Raising	0	0	0	0	0	0	14,284	0	1,410	0	0	0	0	0	15,694
Agency Events	121	0	0	0	0	0	2,684	0	298	0	0	0	0	431	3,534
Miscellaneous	0	0	0	0	0	0	1,765	0	5,223	0	0	0	0	315	7,303
Investment Expense	0	0	0	0	0	0	0	Q	0	0	0	0	0	238	238
Capital Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bad Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	7,000	7,000
Depreciation	0	٥	0	0	0	0	0	0	0	٥	٥	0	0	50,173	50,173
Total Expenses	20,000	20,000	250,020	79,539	401,252	25,000	99,143	263,218	152,350	193,139	38,825	24,869	20,002	183,828	1,771,185



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

June 23, 2010

Members of the Board of Director Capital Area Family Violence Interventions Center, Inc. Baton Rouge, Louisiana

I have audited the financial statements of the Capital Area Family Violence Intervention Center, Inc. as of and for the year ended December 31, 2009, and have issued my report thereon dated June 23, 2010. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing my audit, I considered Capital Area Family Violence Intervention Center, Inc.'s internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A deficiency in internal control exist when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatement on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. I did not identify any deficiency in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Capital Area Family Violence Intervention Center, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my test disclosed no instances of noncompliance that are required to be reported under <u>Government Auditing Standards</u>.

This report is intended for the information of the management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document and distribution is not limited.

Mnde. Duille

CAPITAL AREA FAMILY VIOLENCE INTERVENTIONS CENTER, INC. SCHEDULE OF PRIOR YEAR'S FINDINGS FOR THE YEAR ENDED DECEMBER 31, 2009

Fiscal Year

Finding

Corrective

Re Ini

Initially
Occurred D

Description of Finding

Corrective Action Taken

Action

(Yes, No, Partially)

Taken

None

CAPITAL AREA FAMILY VIOLENCE INTERVENTIONS CENTER, INC. SCHEDULE OF FINDINGS AND QUESTIONED COST FOR THE YEAR ENDED DECEMBER 31, 2009

A. Summary of Auditor's Result

Financial Statements

Type of auditor's report issued: Unqualified

- No material weaknesses identified.
- No significant deficiencies identified that are not considered to a material weakness.

No noncompliance material to financial statements noted.

Federal Awards: Not Applicable

B. Findings - Financial Statement Audit

None